



The Capital Improvement Rule:

Sales And Use Tax And The Construction Trades

This Publication has been prepared to provide persons in the construction trades and real estate owners including building contractors, home improvement contractors, carpenters, bricklayers, electricians, plumbers, roofers, heating and air conditioning contractors, pavers, landscapers, excavators and many others with general information about the application of West Virginia consumers sales and use taxes to purchases of construction materials and to charges for various services to real property. Related Publications available include Publication TSD-325 (incidental installation rule for certain retailers who sell and install wall to wall carpet, household appliances, draperies, awnings and certain other household improvements); and Publication TSD-315 (changes affecting factory-built home dealers). The special rules discussed in those Publications are not addressed herein. The purpose of this Publication is to provide general information. It is not a substitute for tax laws or regulations.

This Publication is separated into two major parts. Part 1 provides a general explanation of the sales tax rules for persons in the construction trades. Part 2 provides a listing of jobs classified as either "capital improvements" or taxable services to buildings and other structures.

If you have any questions concerning how this affects your particular business contact:

West Virginia State Tax Department

Compliance and Taxpayer Services Division

P.O. Box 3784

Charleston, WV 25337-3784

Telephone: (304) 558-3333

Toll free: 1-800-WVA-TAXS (1-800-982-8297)

or visit our website:

<http://www.wvtax.gov>

TDD Service for the hearing impaired: 1-800-2TAXTDD (1-800-282-9833)

PART 1. RULES FOR PERSONS IN CONSTRUCTION TRADES

A. MANY PERSONS IN THE CONSTRUCTION TRADES ARE REQUIRED TO COLLECT SALES TAX FROM THEIR CUSTOMERS

To determine the consumers sales and use tax treatment of persons engaged in the construction trades, services to real property must be classified either as capital improvements or as non-capital improvement repairs, maintenance or installation services.

For West Virginia consumers sales tax purposes, a CAPITAL IMPROVEMENT is any addition or alteration to real property which meets **ALL THREE** of the following requirements.

1. It substantially adds to the value of real property or appreciably prolongs the useful life of the real property: AND
2. It becomes part of the real property or is permanently affixed to the real property so that removal would cause material damage to the property or article itself; AND
3. It is intended to become a permanent installation or to remain there for an indefinite period of item.

Accordingly, the imposition of tax on services performed on real property depends on the results of those services. If the end result of the service is a capital improvement to the real property, the service is considered to be "contracting" and is not taxable. If the end result is a non-capital improvement repair, alteration, or maintenance of real property that service is taxable. The persons in the construction trades will generally be required to collect the sales tax on both the services (labor) provided to their customers and on any appliances, equipment or materials sold to their customers in conjunction with the work they perform and remit the tax collected to the state. Persons who fail to collect the proper amount of tax due from their customers are personally liable for the tax.

B. PERSONS IN THE CONSTRUCTION TRADES REQUIRED TO COLLECT TAX MUST TIMELY REMIT THE TAX COLLECTED TO THE STATE

If persons in the construction trades are required to collect tax, and do not currently have a Combined Sales and Use Tax account, they must contact the State Tax Department so that an account is established for their business. When a sales and use tax account is established, the Tax Department will automatically provide the proper form (WV/CST-200CU) to remit the sales tax collected or they can file and pay online at <https://MyTaxes.wvtax.gov>. It is the persons in the construction trades responsibility to timely file and to remit the amounts required to be collected.

Generally, the sales tax collected by persons required to collect tax ("vendors") is due monthly. If vendors collect over \$250.00 in tax each month, the tax must be remitted by the 20th day of the following month. However, if vendors collect less than \$250.00 of sales tax each month, the vendor may file a quarterly sales tax return due on the 20th day of the month following the close of each calendar quarter.

Failure to file a tax return, late filing of a return or late payment of the tax will subject vendors to penalty and interest charges. See Publication TSD-345 for more information about vendor responsibilities.

C. MANY PURCHASES FOR USE IN THE CONSTRUCTION TRADES ARE TAXABLE

As mentioned previously, persons in the construction trades making capital improvements for their customers are not required to collect sales tax from those customers. However, contractors making capital improvements must generally pay sales or use tax on all machinery, equipment, tools, and materials they purchase for use in their business and for use or consumption in making the capital improvements.

On the other hand, persons who make alterations, repairs, improvements or decorations to buildings, structures or real property that are not capital improvements are providing “taxable services” and must collect the sales tax from their customers on both the labor and materials used in providing the taxable services. The taxable service providers who collect sales tax from their customers must pay sales tax on purchases of various business-related items, such as office furniture, office supplies, machinery, equipment, tools and materials. However, the taxable service providers may purchase parts, materials and appliances tax free if those items are resold to their customers in conjunction with providing the taxable services. In order for the taxable service providers to purchase these items tax free, the items must be resold and physically transferred to their customers. The taxable service providers may claim this limited exemption by providing the supplier from whom they make the purchases a properly completed certificate of exemption claiming the exemption for purchases made for resale.

The following example illustrates the rules for persons in the construction trades as discussed in Part 1 of this Publication.

A painting business contracts with the owner to paint a newly constructed building. The painting contractor is making a “capital improvement” to the building because the original painting of a newly constructed building adds to the value of the building and prolongs the useful life of the building. The paint becomes a part of the building and is permanently affixed. The painting contractor would pay sales or use tax on all equipment, tools and materials (including the paint) he purchases for use in this contracting activity.

Five years later the owner of the same building hires the painting contractor to repaint the building. The painting contractor must collect the sales tax from his customer on both his material and labor charges because he is not making a capital improvement to the property. Repainting an existing building is only restoring the building to its original state. The painting contractor will not be required to pay sales tax on purchases of any materials which will remain in or on the building (primer, paint, etc.) and which will become the property of the customer. To claim this exemption the painting contractor must issue a certificate of exemption claiming the exemption for resale. The painting contractor must pay sales tax when he purchases office supplies, equipment, tools or materials which will be used in providing his service and which will not be physically transferred to his customer in conjunction with the provision of his service.

D. SPECIAL RULES FOR PERSONS PERFORMING CERTAIN CONSTRUCTION CONTRACTING SERVICES

A construction contractor performing construction contracting for the following qualified businesses or organizations may assert the exemption for qualified purchases of services, machinery, supplies and materials for use or consumption in the performance of the construction contracting service for:

- 1) The business of manufacturing,
- 2) The business of transportation,
- 3) The business of transmission of liquid, natural gas or electricity by pipes or wires,
- 4) The business of communication,
- 5) The business of production of natural resources,
- 6) The business of generation or production or selling electric power,
- 8) The business of provision of a public utility service,
- 9) The business of operation of a utility service or the operation of a utility business; or
- 10) A nonprofit youth organization, including any subsidiary, affiliated or other related entity within the nonprofit youth organization’s corporate or business structure, (a) that has been chartered by the United States Congress to help train young people to do things for themselves and others, and (b) that has established an area of at least 6,000 contiguous acres within West Virginia in which to provide adventure or recreational activities for young people and others, the qualified purchase for which occur on or before June 30, 2022.

With relation to purchases of tangible personal property, the exemption applies to purchases of tangible personal property that remains on the construction site after the construction activity is completed. It does not apply to purchases of tools, bulldozers, cranes, etc. that become the property of the construction contractor and removed from the site after construction is completed. However, rentals of cranes, bull dozers, and other equipment specifically for use on the specifically identified job by the contractor, or operator of the machine qualify for the exemption. Purchases by a subcontractor who is working for a prime contractor, where the prime contractor is entitled to the exemption, are also exempt in the same manner and with the same restrictions as are applicable to the prime contractor. This exemption does not apply to purchases of gasoline or special fuel.

E. CERTAIN SERVICES OF CONSTRUCTION MANAGERS FOR PROJECTS RESULTING IN CAPITAL IMPROVEMENT ARE EXCEPTED FROM SALES TAX.

The services of a construction manager are considered contracting and not subject to tax when the project results in a capital improvement. Those services are exempt from tax based upon a contract between the construction manager and the principal or owner – under which contract, the construction manager employs, directs, coordinates or manages either design professionals or construction contractors, or both, who are hired and paid directly by the principal, or the owner, or the construction manager.

Generally, the following activities of a construction manager for a capital improvement project are excepted from sales tax:

- Plan the capital project in steps, budget time, set a financial budget;
- Determine labor requirements, hire labor and contractors, coordinate contractors;
- Bid jobs, draft, evaluate, negotiate and execute contracts with design professionals and contractors;
- Collaborate and coordinate with architects, engineers, and other construction and building specialists;
- Instruct, supervise and coordinate contractors on site;
- Report on work progress and budget matters to principals or owners;
- Procure and monitor the use of materials;
- Procure permits and licenses; and
- Inspect, review and monitor compliance with building and safety codes and other regulations.

Services which do not constitute contracting and are, therefore, taxable include the service of

- Acquiring land or real property;
- Acquiring equipment if the equipment does not become part of the capital improvement;
- Obtaining financing;
- Purchasing insurance or bonds; and
- All services on a project which does not result in a capital improvement.

In order to verify the exception for construction managers the contract between the principal or owner and the construction manager must specify the activities or services and identify the capital improvement.

The following tables summarize the sales tax rules for persons in the construction trades as discussed in Part 1 of this Publication.

SUMMARY OF SALES TAX RULES FOR PERSONS IN THE CONSTRUCTION TRADES

If the result of work on a structure, building or real property is a

CAPITAL IMPROVEMENT

When a property owner purchases . . .

- materials only and performs his own labor, the property owner generally pays tax to the supplier.
- materials directly from the supplier and hires a person in the construction trades to perform the labor, the property owner generally pays tax to the supplier but not to the person in the construction trades.
- materials and labor from the person in the construction trades, the property owner pays no tax.

When a person in the construction trades purchases . . .

- materials, equipment or supplies, the person in the construction trades generally pays tax to the supplier on all items.

If the result of work on a structure, building or real property is simply a repair, maintenance or installation service and is

NOT A CAPITAL IMPROVEMENT

When a property owner purchases . . .

- materials only and performs his own labor, the property owner generally pays tax to the supplier.
- materials directly from the supplier and hires a person in the construction trades to perform the labor, the property owner generally pays tax to both the supplier and the person in the construction trades.
- materials and labor from the person in the construction trades, the property owner generally pays tax to the person in the construction trades on the total charge.

When a person in the construction trade purchases . . .

- materials, equipment or supplies, the person in the construction trades generally pays tax to the supplier on all items except for materials resold and physically transferred to the property owner. To purchase the resold items tax free, the person in the construction trades must properly complete and issue an exemption certificate to the supplier.

The foregoing discussion, example and summary illustrate the significance of the distinction for West Virginia consumers sales and use tax purposes of whether or not the result of work on buildings, structures or real property constitutes a "capital improvement". The remainder of this Publication provides a listing of jobs classified either as capital improvements or as taxable repair, maintenance or installation services.

PART 2. CLASSIFICATION OF CAPITAL IMPROVEMENTS AND TAXABLE REPAIRS, MAINTENANCE OR INSTALLATION

Air Cleaners	5	Steam	14
Air Conditioners	5	Insulation	14
Bathrooms	5	Warm Air Duct System	14
Brickwork	6	Wood Burning Furnace, Stove	15
Central Air Conditioning	6	Hot Water Heaters	15
Chimneys	6	Humidifiers	15
Doors	7	Kitchens	16
Driveways, Parking Lots and Walks	7	Miscellaneous	16
Electrical	8	Attic Fans	16
Exterior	8	Heat Detectors	16
Awnings	8	Debris Removal	16
Excavation	8	Mail Boxes	16
Fence	8	Pest and Insect Control	16
Gutters and Downspouts	8	Smoke Detectors	16
Insulation	8	Painting	17
Snow Removal	8	Patios	17
Swimming Pools	8	Plumbing	17
Water Wells	8	Piping	17
Fire, Water, Wind Damage	9	Insulation	17
Fireplaces	9	Water Softeners	17
Floor Coverings	10	Sinks	18
Garage Doors	10	Toilets	18
Heating	11	Tubs and Showers	18
Coal	11	Roofs	19
Electric	11	Gutters and Downspouts	19
Electric Boiler	11	Septic Systems	19
Electric Furnace	11	Stairs	19
Gas	12	Sump Pumps	20
Heat Pump	12	Ventilation	20
Hot Water	12	Walls	20
Insulation	13	Windows	21
Oil	13	Yard Care	22
Radiant	13		
Solar	14		

AIR CLEANERS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Repair or replacement of the following in self-contained or central units:

Collector Plates	Filters	Return Air Ducts
Electronic Plates	Power Boxes	Sails

- Installation or replacement of self-contained air cleaners

CAPITAL IMPROVEMENT (EXEMPT)

- Installation of central air cleaner systems
- Original installation of ductwork or required additional ductwork
- Replacement of complete central air cleaner units

AIR CONDITIONERS (other than central air conditioning systems)

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Repair or replacement of the following in in-window or through the wall mounted units:

Air Flow Controls	Copper Tubing	Filters
Blowers	Fans	Grilles
Casings	Fan Motors	Motors
Compressors		

- Installation or replacement of window air-conditioners
- Replacement of through-the-wall mounted units.

CAPITAL IMPROVEMENT (EXEMPT)

- Original installation of through-the wall mounted units.

See also “Central Air Conditioning”

BATHROOMS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Repair of:

Cabinets	Shower Heads	Tubs
Exhaust Fans	Sinks	Tub or Shower Enclosures
Faucets	Toilets	Vanities
Mirrors		

- Replacement of faucets and shower heads

CAPITAL IMPROVEMENT (EXEMPT)

- Complete remodeling of bathrooms (toilet, tub, and vanity)
- Complete installation or replacement (including any necessary fixtures) of:

Cabinets
Exhaust Fans
Sinks

Tile (floor or wall)
Toilets
Tubs

Tub or Shower Enclosures
Vanities

See also *“Electrical,” “Plumbing,” and “Walls”*

BRICKWORK

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Fixing cracks
- Replacing damaged bricks
- Repainting
- Sandblasting

CAPITAL IMPROVEMENT (EXEMPT)

- Construction of new or complete replacement of brick:

Chimneys
Exterior Surfaces

Fireplaces
Stairs or Steps

Structures
Walls

CENTRAL AIR CONDITIONING

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Maintenance Contracts
- Repair or replacement of:

Blowers
Coils
Compressors
Condenser Coils

Control Devices
Ductwork Sections
Refrigerant Tubes
Fans

Filters
Refrigerant
Excess Moisture Drains

CAPITAL IMPROVEMENT (EXEMPT)

- Installation of central air conditioning systems
- Original installation of ductwork or required additional ductwork
- Replacement of complete central air conditioning units

CHIMNEYS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Chimney cleaning
- Fixing cracks
- Installation of spark arrestors
- Reporting
- Sealing of flashings
- Repair or replacement of:

Caps
Damaged Bricks
Flues

Flashings
Loose Mortar
Pots

Rain and Draft Deflectors

CAPITAL IMPROVEMENT (EXEMPT)

- Installation of new chimneys

DOORS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Addition of paneling
- Caulking (interior/exterior)
- Elimination of binding or looseness
- Installation of the following items in existing door:

Closers	Mailslots	Weather Stripping
Decorative Moldings	Peepholes	
Kickplates	Thresholds	

- Repair of existing doors
- Repair or replacement of:

Casings	Hinges	Stiles
Closers	Jambs	Stops
Door Frames	Locks or Latches	Thresholds
Door Knobs	Panels	Top Rails
Glass Panes	Saddles	Trim
Handles	Screens	Weather Stripping
Head Jambs		

- Painting, varnishing or staining existing doors
- Weather stripping

CAPITAL IMPROVEMENT (EXEMPT)

- Closing of doorways
- Cutting of doorways
- Installation or replacement of doors, or doors and frames, or storm doors with related hardware
- Painting, varnishing or staining a new door

DRIVEWAYS, PARKING LOTS AND WALKS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Replacement of:

Cobblestones	Flagstones	Crushed Stone with Oil
Crushed Stone	Gravel	

- Repairing and patching of holes and cracks
- Replacing sections of concrete or blacktop driveways, parking lots and walks
- Sealing and dressing

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or complete repaving of driveways, parking lots and walks

ELECTRICAL

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Installation of dimmer switches
- Repair of lighting fixtures
- Repair or replacement of:

Circuit Breakers
Door Bells
Door Buzzers
Door Chimes
Floor Outlets

Fuses
Light Bulbs
Outdoor Lampposts
Outlets
Receptacles

Fluorescent Fixture Parts:
(Ballasts, Starters, Tubes)
Switches
Wall boxes
Wiring

CAPITAL IMPROVEMENT (EXEMPT)

- Complete wiring or rewiring of structures or the upgrading of a service
- Original installation of:

Add-on Panels
Ceiling Fixtures
Circuit Breakers
Door Bells
Door Buzzers
Door Chimes

Flood Outlets
Fluorescent Fixtures
Main Power Boxes
Metal Raceways
Multi-outlet Strips
Outdoor Lamp Posts

Outlets
Receptacles
Switches
Wall Boxes
Wall Fixtures

EXTERIOR

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning of above or inground swimming pools
- Installation of:

Aboveground Swimming Pools (including Pumps, Filters, etc.)
Canvas Awnings

- Patching cracks
- Painting existing:

Awnings
Brickwork

Concrete
Exterior Surfaces

Fences
Railings

- Repair of louvers
- Repair or maintenance of:

Awnings (other than
canvas)

Patios
Decks

Water Well Pumps
Inground Swimming Pools
(including pump, filters, etc.)

- Repair, replacement or maintenance of:

Canvas Awnings
Gates
Siding
(partial)

Flashings
Shingles

Aboveground Swimming Pools
(including pumps, filters, etc.)
Fence Pickets, Posts, Rails or Sections

- Excavation work-if for repair and maintenance
- Snow removal
- Deepening existing water wells

CAPITAL IMPROVEMENT (EXEMPT)

- Additions to existing structures
- Application of siding to structures
- Replacement of Porches
- Re-siding of structures
- Construction of:

Dormers
Foundations

Garages
New Homes

New Porches
New Decks

- Excavation work-if for a capital improvement
- Insulating structures
- Installation of new or replacement of existing:

Fences
Water Well Pumps

Louvers

Awnings (other than canvas)
Gutter and Downspout Systems

- Installation of inground swimming pools
- Painting of new structures
- Drilling or boring new water wells

See also “Yard Care”

FIRE, WATER, WIND DAMAGE

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Deodorizing
- Refinishing floors
- Removal of water or debris
- Repainting
- Replacement of broken glass

CAPITAL IMPROVEMENT (EXEMPT)

- Rehabilitation of damaged structures (See appropriate sections for work preformed.)

FIREPLACES

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Fixing cracks
- Repainting
- Repair or replacement of:

Ash Pits
Cold Air Inlets
Damaged Bricks

Firebricks
Firechambers
Flues

Lintels
Mantels
Smoke Chambers

Dampers
Damper Controls
Fireboxes

Headers
Hearths

Smoke Shelves
Warm Air Outlets

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement of fireplaces (other than freestanding fireplaces.)

FLOOR COVERINGS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Sanding
- Stripping
- Refinishing
- Repairing or partial replacement of:

Floor tiles

Hardwood Flooring

Carpeting

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or complete replacement of:

Floor tiles*

Linoleum*

Subflooring

Wall to Wall Carpet*

Hardwood floor*

*Taxable when sold and installed by a **retail dealer** and installation is incidental to the sale. See Publication TSD-325.

GARAGE DOORS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Adjustment of spring tension
- Lubrication of parts
- Maintenance of electric garage door openers and controls
- Painting, varnishing or staining of existing garage doors
- Weather stripping
- Repair or replacement of:

Casings

Jambs

Springs

Door Frames

Locks

Stiles

Door Sections

Panels

Stops

Glass Panes

Rollers

Tracks

Hinges

Saddles

Trim

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement of complete garage doors
- Painting, varnishing or staining of new garage doors

HEATING - COAL

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Maintenance contracts
- Repair or replacement of:

Coal Screws
Fan Motors
Junction Boxes

Supply Lines
Thermostats
Transformers

Stoker Motors or Relays
Times
Wind Boxes

CAPITAL IMPROVEMENT (EXEMPT)

- Replacement or installation of coal heating systems.

HEATING - ELECTRIC

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Maintenance contracts
- Repair of baseboard heaters and wall heaters

CAPITAL IMPROVEMENT (EXEMPT)

- Additions to permanently installed electric heating systems
- Installation or replacement of permanently installed electric heating units or systems

HEATING - ELECTRIC BOILER

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Maintenance contracts
- Repair or replacement of:

Automatic Airvents
Circulators
Controls
Drain Valves

Expansion Tanks
Heating Elements
Pressure Controls
Relief Valves

Return Lines
Supply Lines
Thermostats

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement of electric boilers

HEATING - ELECTRIC FURNACE

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Maintenance contracts

- Repair or replacement of:

Blowers	Fuses	Low-Voltage Terminals
Condensers	Relays	Thermostats
Elements	Sequencers	Transformers
Filters		

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement of electric furnace

HEATING - GAS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Maintenance contracts
- Repair or replacement of:

Burner Heads	Main Gas Valves	Main Shutoff Valves
Draft Hoods	Pilot Gas Lines	Pressure Regulators
Filters	Vent Pipes	Safety Thermostat Elements
Safety Control Valves		

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement of gas furnace

HEATING - HEAT PUMP

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Maintenance contracts
- Repair or replacement of:

Blowers	Coils	Compressors
Valves		

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement of heat pump units

HEATING - HOT WATER

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Bleeding of radiators
- Cleaning
- Flushing of boilers
- Maintenance contracts
- Repair or replacement of:

Air vent Valves
Boiler Tubes
Circulating Pumps
Coils
Drain Cocks
Expansion Tanks

Return Mains
Risers
Supply Mains
Thermostats
Radiators
Water Supply Lines

Furnace Controls
Main Shutoff Valves
Piping (sections)
Pressure Reducing Valves
Pressure-relief Valves

CAPITAL IMPROVEMENT (EXEMPT)

- Additions to hot water systems
- Installation or replacement of hot water boilers or systems
- Insulation of piping systems

HEATING - OIL

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Maintenance contracts
- Repair of oil burner guns
- Repair or replacement of:

Air Tubes
Blowers Tubes
Fuel Lines

Refractory Firepots
Stack-control Relays
Motors

Oil-level Control Valves
Strainer Pumps
Transformers

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement of oil furnaces
- Original installation or replacement of oil tanks
- Installation or replacement of oil burner guns

HEATING - RADIANT

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning of furnace systems
- Maintenance contracts
- Repair or replacement of:

Balancing Valves
Circulating Pumps
Coils
Common Returns

Drain Cocks
Feed Lines
Furnace Controls
Returns

Shutoff Valves
Tanks (to trap air)
Thermostats
Vents

CAPITAL IMPROVEMENT (EXEMPT)

- Additions to radiant systems
- Complete replacement of radiant systems
- Installation of radiant systems

HEATING - SOLAR

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Maintenance contracts
- Repair or maintenance of solar heating systems

CAPITAL IMPROVEMENT (EXEMPT)

- Additions to permanent solar systems
- Installation or replacement of permanent solar systems
- Insulation of piping system

HEATING - STEAM

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning of furnace systems
- Maintenance contracts
- Repair or maintenance of:

Air Vents	Reducers	Thermostats
Drain Cocks	Safety Valves	Water Gauges
Drain Plugs	Shutoff Valves	Water Supply Lines
Piping (sections)	Steam Gauges	Wet Returns
Radiators	Steam Mains	

CAPITAL IMPROVEMENT (EXEMPT)

- Additions to steam systems
- Installation or replacement of steam boilers or systems
- Installation of piping systems

HEATING - WARM AIR DUCT SYSTEM

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Repair or replacement of:

Angle Boots	Elbows	Side Stack Takeoffs
Balance Dampers	Floor Defusers	Starting Collars
Cold Air Returns	Plenums	Supply Stackheads
Duct Sections	Plenum Takeoffs	Top Stack Takeoffs
Endcaps		

CAPITAL IMPROVEMENT (EXEMPT)

- Additions to warm air duct systems
- Installations or replacement of warm air duct systems
- Insulation of duct systems

HEATING - WOOD BURNING FURNACE, STOVE

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Maintenance contracts
- Installation of wood burning stoves
- Repair and maintenance of wood burning furnaces or stoves

CAPITAL IMPROVEMENT (EXEMPT)

- Replacement or installation of wood burning furnaces

HOT WATER HEATERS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Maintenance contracts
- Repair or replacement of:

Anode Rods
Burners
Casing Covers
Connectors
Drain Pipes
Thermostats

Drain Valves
Draft Diverters
Glass Inner Tanks
Heating Elements
Inlet-Outlet Pipes

Flue Baffles, Bodies Collars
Outlet Pipes
Tank Linings
Temperature Control Knobs
Temperature-Pressure Valves

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement of hot water heaters*

*Taxable when sold and installed by a **retail dealer** and the installation is incidental to the sale

HUMIDIFIERS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Maintenance contracts
- Repair or replacement of:

Evaporator Pads
Trays

Fans

Motors

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement of permanently installed humidifiers

KITCHENS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Installation of ductless hoods
- Painting, Varnishing or staining of existing kitchen cabinets
- Repair or maintenance of:

Cabinets	Exhaust Fans	Ovens
Countertops	Faucets	Ranges
Dishwashers	Freezers	Refrigerators
Sinks	Garbage Disposals	Ducted or Ductless Hoods

- Replacement of:

Cabinet Doors	Portions of cabinets	Portions of Countertops
Faucets	Portable (Dishwashers, Freezers, Ranges, Refrigerators)	

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement of:

Built-in Ovens*	Countertops	Built-in Dishwashers*
Built-in Freezers*	Ducted Hoods	Built-in Refrigerators*
Built-in Ranges*	Exhausted Fans	Kitchen Cabinets
Sinks	Water Softeners*	Garbage Disposals*

- Painting, varnishing or staining of new kitchen cabinets

See also *"Electrical," "Plumbing," and "Walls"*

*Taxable when sold and installed by a retail dealer and the installation is incidental to the sale of the appliance.

MISCELLANEOUS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Debris removal from construction sites
- Installation or replacement of:

Attic Fans (removable)	Smoke Detectors (battery operated)	Mail boxes (installed on wall or post)
Independent Smoke or Heat Detectors		Satellite Dishes

- Periodic maintenance services on elevators and escalators
- Pest control
- Repair or maintenance of central vacuum systems

CAPITAL IMPROVEMENT (EXEMPT)

- Debris removal from construction sites if done by the contractor
- Fire sprinkler system installed in ceilings and connected to water supply systems
- Installation or replacement of:

Suspended Ceilings	Central Vacuum Systems	Attic Fans (permanently installed)
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- Labor costs for winter protection, temporary heat, electric and plumbing at construction sites

PAINTING

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Painting or repainting of existing buildings or structures or parts thereof

CAPITAL IMPROVEMENT (EXEMPT)

- Painting of new buildings, structures or additions
- Painting of any new installations which constitute capital improvements

PATIOS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Painting, varnishing or waterproofing existing patios
- Repair or maintenance of patios
- Repairing and patching of holes or cracks
- Replacing sections of concrete patios
- Replacement of blocks and flagstones

CAPITAL IMPROVEMENT (EXEMPT)

- Complete installation or replacement of:

Blacktop Patios
Concrete Patios

Patio Roofs
Wood Patios

Flagstone, Block or Brick Patios

- Painting, varnishing or waterproofing new patios

PLUMBING-PIPING

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Fixing leaking pipes
- Removal of roots from sewer pipes
- Repair of sprinklers, water softeners and well pumps
- Replacement of:

Adapters
Bends
Branches
Bushings
Caps
Cleanouts
Traps
Couplings

Coupling Sleeves
Elbows
Flangers
Hose Adaptors
Long Sweeps
Piping Sections
Unions
Plugs

Reducers
Sanitary T's
Shield and Clamp Assemblies
Soil P Traps
T-Fittings
Copper Tubing Sections
Plastic Tubing Sections

- Repair or replacement of:

Air Chambers
Cabinets

Relief Valves
Shutoff Valves

Traps

CAPITAL IMPROVEMENT (EXEMPT)

- Additions to piping systems
- Insulation of piping systems
- Installation or replacement of:

Garbage Disposals
Piping Systems

Sprinkler Systems
Water Softeners

Water Pumps

PLUMBING - SINKS**REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)**

- Cleaning
- Thawing frozen pipes
- Repair or replacement of:

Aerators
Bottom Cages
Couplings
Diverter Assemblies
Escutcheons
Faucets
Spouts

Handles
Handle Assemblies
Hose Guides
Inlet Seals
Locknuts, Connectors
Packing Nuts

Seats
Spray Heads
Stems
Traps
Washers
Hose Assemblies

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement of sinks and necessary sink fixtures

PLUMBING**REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)**

- Cleaning
- Repair of enclosure
- Repair or replacement of:

Automatic Diverters
Cartridges
Ears
Faucets
Faucet Heads

Handles
Red Flats
Retainer Clips
Shower Bases
Shower Heads

Stems
Stop Tubes
Traps
Washers

- Unclogging of:

Main Drain Pipes
Tub-Shower Drains

Sink Drains

Toilet Drains

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement (including necessary fixtures) of:

Shower Stalls
Toilets

Tubs
Sinks

Tub Enclosures

ROOFS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Application of roof coatings or re-saturants to existing roofs
- Cleaning of all types of roof systems, gutters, downspouts, drains, etc.
- Repair or spot replacement of all types of roofs (asphalt, shingle, slate, tile, built-up, metal, single ply)
- Repair or replacement of the following items or accessories:

Copings	Metal Stacks	Gutter & Downspout Systems (partial)
Cornices	Heating Cables	Rain & Draft Deflectors
Drip Edges	Louvers & Screens	Shingles (all types)
Snow Guards	Metal Ornaments	Electric Heating Tape
Snow Slides	Expansion Joints	Metal or Composition Valleys
Ventilators	Flashings (all types)	Gravel Stops & Fascias
Skylights & Scuttles		

CAPITAL IMPROVEMENT (EXEMPT)

- Original installation of all types of roof systems including accessories
- Installation or replacement of complete gutter and downspout systems
- Complete replacement of a roof (entire building), or the complete side of a roof, or the complete roof on a wing, turret, dormer, etc.

SEPTIC SYSTEMS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning of septic systems
- Repair or maintenance of:

Dry Wells	Lines	Distribution Boxes
Grease Traps	Leach Fields	Seepage Pits
Septic Tanks		

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement of:

Dry Wells	Lines	Distribution Boxes
Grease Traps	Leach Fields	Seepage Pits
Septic Tanks		

STAIRS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Eliminating squeaks
- Painting, varnishing or staining of existing stairs
- Tightening of loose balusters
- Repair or replacement of:

Balusters
Handrails
Newels

Risers
Termite Damage

Treads
Wet and Dry Rot

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement of sets of stairs or staircases
- Painting, varnishing or staining of new stairs or staircases

SUMP PUMPS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Installation or replacement of portable sump pumps
- Repair or replacement (in permanent or portable sump pumps) of:

Motors
Floats

Electrical Cords
Shutoff Switches

Pump Suction Heads
Piping and Connectors

CAPITAL IMPROVEMENT (EXEMPT)

- Digging of sump pump holes
- Installation or replacement of permanent sump pumps

VENTILATION

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Installation or replacement of portable attic fans
- Repair or replacement of the following in permanent or portable attic or exhaust fans:

Bearings
Blades

Motors

Shutters

CAPITAL IMPROVEMENT (EXEMPT)

- Installation or replacement of permanent:

Attic Fans
Exhaust Fans

Roof Vents

Wind Turbines

WALLS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Cleaning
- Fixing nail pops
- Painting of existing walls (including murals)
- Patching cracks
- Regrouting of ceramic tile
- Repair of:

Dents
Wet and Dry Rot

Termite Damage

Split Wallboard Tape

- Replacement of:

Ceramic Fixtures
Wood Panels

Wallboard Panels
Damaged Ceramic Tiles

Existing Baseboards, Molding, Trim

- Stopping water leaks
- Taping of existing walls
- Wallpapering of existing walls

CAPITAL IMPROVEMENT (EXEMPT)

- Baseboards and trim installed in connection with paneling walls
- Baseboards and trim installed on new walls
- Complete paneling of new or existing walls
- Finishing of new walls
- Installation or replacement of tile walls
- * Installation or replacement of a wall
- Insulation of walls
- Painting of new walls (including murals)
- Wallpapering of new walls
- Waterproofing new walls

* Taxable when sold and installed by a retail dealer and installation is incidental to the sale. See Publication TSD-325

WINDOWS

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Applying putty, window film or coating to existing windows
- Caulking (interior/exterior)
- Eliminating sticking
- Installation of:

Shades
Venetian Blinds

Valances
Window Quilts

Drapery rods/hardware

- Lubricating sashes
- Painting, varnishing or staining of existing windows
- Weather stripping
- Repair of:

Termite Damage
Wet and Dry Rot

Windows
Window Frames

Window Sills

- Replacement of:

Aprons
Balances
Frames
Inside Stops
Parting Strips
Pocket Covers
Stools

Sash Balances
Sash Cords
Sash Stiles
Sash Weights
Side Casings
Side Jambs
Window Sills

Hardware (latches, handles, locks, etc.)
Storm Window Panes or Screens
Window Frames
Window Panes (glass or plastic)
Sash Weight Pulleys
Yoke or Head Jambs

CAPITAL IMPROVEMENT (EXEMPT)

- Application of window film or coating in connection with original installation
- Installation or replacement of permanent combination storm windows
- Installation or replacement of complete windows (frames and sashes)
- Painting, varnishing or staining of new windows

YARD CARE

REPAIR, MAINTENANCE OR INSTALLATION OF TANGIBLE PERSONAL PROPERTY (TAXABLE)

- Fertilizing lawns and gardens
- Garden Care
- Insect Control
- Installation of free standing foundations
- Lawn Care
- Mowing
- Pruning or removal of trees or shrubs

- Repair or replacement of the following in underground lawn sprinkler systems:

Centrifugal Pumps	Sprinkler Heads	Remote Control Valves
Pump Controllers	Sections of Piping	Sprinkler Controllers

- Repair of fences and gates
- Replacement of fence fabric

CAPITAL IMPROVEMENT (EXEMPT)

- Original installation or complete replacement of:

Fences	Lawns	Fountains (exempt free standing)
		Underground Lawn Sprinkler Systems

- Planting of shrubs and trees

See also "*Exterior*"